IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN
AT JAIPUR BENCH

JUDGMENT

1. Regional Provident Fund Commissioner Jaipur Vs.
The Divisional Commissioner Jaipur & Others
(SB Civil Writ Petition No.5006/1999)

2. Regional Provident Fund Commissioner Jaipur Vs.
The Divisional Commissioner Jaipur & Others
(SB Civil Writ Petition No.5007/1999)

SB Civil Writ Petitions under Article
226 & 227 of the Constitution of India.

Date of order: November 01, 2006.

PRESENT
HON'BLE MR. JUSTICE SHIV KUMAR SHARMA

Mr. R.B.Mathur, for the petitioner.

None for the respondents.

BY THE COURT:

Since identical questions of fact and law arise in these writ petitions, I proceed to decide them by a common order.

2. The Assessing Authority under the Rajasthan Land & Building Tax Act,1964 (for short `1964 Act') levied tax on the petitioner. After unsuccessful Appeal and Revision, the petitioner, in the instant writ petitions, has now assailed the order passed by the Assessing Authority as well as the orders passed in Appeal and Revision.

3. It is contended on behalf of the petitioner that as per Section 6 of 1964 Act the provisions of said Act are not applicable to the building or land owned or administered by the State Government, Central Government or a local authority. Since in the present cases, the property of the petitioner is owned and administered by the Central Government, the Assessing

Authority had no jurisdiction to levy tax on the petitioner under 1964 Act.

4. This submission, in my opinion, is devoid of merit. The building and land in the present cases are owned and administered by the Central Board, constituted under section 5A of 1964 Act. The Central Board according to Section 5C is a Corporate entity having perpetual succession and a common seal and shall be by the said name sue and be sued. The Fund established by the Central Government shall, as per section 5(1A) of 1964 Act, vest in, and be administered by the Central Board.

5. The powers conferred on the Central Government to establish the Central Board and to give direction to it in the matter of appointment of its officers, derived from the 1964 Act itself and the Scheme framed thereunder and it does not flow from the Central Government itself. By virtue of Section 5E, the Central Board, for the efficient administration of the scheme, is empowered to delegate its powers and functions to the Exclusive Committee or to the Chairman or to any officer specified in this behalf and no prior approval of the Central Government is necessary.

6. For these reasons, I find no illegality in the impugned orders. The writ petitions accordingly stand dismissed without any order as to costs.

(Shiv Kumar Sharma),J.

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